

# Exhibit 21

SUMMARY  
INCOME TAX CREDITS  
FOR INDIVIDUALS  
Attach to your tax return.



2015

Your Social Security Number

Spouse's Social Security Number

KEVIN

Your First Name

S

Initial

FOWLER

Your Last Name

Spouse's First Name

Initial

Spouse's Last Name

Read instructions for Form 502CR. Note: You must complete and submit pages 1 through 3 of this form to receive credit for the items listed.

PART A - TAX CREDITS FOR INCOME TAXES PAID TO OTHER STATES AND LOCALITIES

If you were a part-year resident, do not claim a credit for tax paid on nonresident income you included on line 12 of the Form 502.

If you are claiming a credit for taxes paid to multiple states and/or localities, see instructions.

1. Enter your taxable net income from line 20, Form 502 (or line 10, Form 504) ..... 1.
  2. Taxable net income in other state. Write on this line only the net income which is taxable in both the other state and Maryland. If you are taxed in the other state on income which is not taxable in Maryland, do not include that amount here. **NOTE:** When the tax in the other state is a percentage of a tax based on your total income regardless of source, you must apply the same percentage to your taxable income in the other state to determine the income taxable in both states ..... 2.
  3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero ..... 3.
  4. Enter the Maryland tax from line 21, Form 502 (or line 11, Form 504). This is the Maryland tax based on your total income for the year ..... 4.
  5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Forms 502 or 504. **Do not include the local income tax** ..... 5.
  6. Tentative State tax credit (Subtract line 5 from line 4.) If less than zero, enter zero ..... 6.
  7. Enter the Local tax from line 28, Form 502 (or line 18, Form 504). This is the Local tax based on your total income for the year ..... 7.
  8. Local tax on amount on line 3. Compute the Local tax that would be due on the revised taxable net income by multiplying line 3 by your Local tax rate .0256 ..... 8.
  9. Tentative Local tax credit (Subtract line 8 from line 7.) If less than zero, enter zero ..... 9.
  10. Tentative Total tax credit (Add line 6 and line 9.) ..... 10.
  11. Total state and local tax shown on tax return(s) filed with the state of (Enter 2-letter state code, code must be entered for credit to be allowed) CA Enter the amount of your 2015 Income tax liability (after deducting any credits for personal exemptions) to the other state and locality in the other state (where applicable). Do not enter state or locality tax withheld from your W-2 forms. It is important that a copy of the tax return that was filed with the other state and/or locality be attached to your Maryland return ..... 11.
  12. Credit for income tax paid to other state and/or locality. Your credit for taxes paid to another state and/or locality is the smaller of the tax actually paid (line 11) or the reduction in Maryland tax resulting from the exclusion of income in the other state and/or locality (line 10). Write the lesser of line 11 or line 10 ..... 12.
- State and Local Credits Allowed**
13. State Credit for Income Tax Paid to other state (Lesser of line 6 or line 12). Enter on line 1, Part J ..... 13.
  14. Local Credit for Income Tax Paid to other state (Subtract line 13 from line 12.) Enter on line 1, Part K ..... 14.

**SUMMARY  
INCOME TAX CREDITS  
FOR INDIVIDUALS**  
Attach to your tax return.



2016

Your Social Security Number

Spouse's Social Security Number

KEVIN

Your First Name

S

Initial

FOWLER

Your Last Name

Spouse's First Name

Initial

Spouse's Last Name

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3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero 3.
4. Enter the Maryland tax from line 21, Form 502 (or line 11, Form 504). This is the Maryland tax based on your total income for the year 4.
5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Forms 502 or 504. Do not include the local income tax 5.
6. Tentative State tax credit (Subtract line 5 from line 4.) If less than zero, enter zero 6.
7. Enter the Local tax from line 28, Form 502 (or line 18, Form 504). This is the Local tax based on your total income for the year 7.
8. Local tax on amount on line 3. Compute the Local tax that would be due on the revised taxable net income by multiplying line 3 by your Local tax rate .0250 8.
9. Tentative Local tax credit (Subtract line 8 from line 7.) If less than zero, enter zero 9.
10. Tentative Total tax credit (Add line 6 and line 9.) 10.
11. Total state and local tax shown on tax return(s) filed with the state of (Enter 2-letter state code, code must be entered for credit to be allowed) ▶ AL Enter the amount of your 2016 income tax liability (after deducting any credits for personal exemptions) to the other state and locality in the other state (where applicable). Do not enter state or locality tax withheld from your W-2 forms. It is important that a copy of the tax return that was filed with the other state and/or locality be attached to your Maryland return 11.
12. Credit for income tax paid to other state and/or locality. Your credit for taxes paid to another state and/or locality is the smaller of the tax actually paid (line 11) or the reduction in Maryland tax resulting from the exclusion of income in the other state and/or locality (line 10). Write the lesser of line 11 or line 10 12.

**State and Local Credits Allowed**

13. State Credit for Income Tax Paid to other state (Lesser of line 6 or line 12). Enter on line 1, Part K ▶ 13.
14. Local Credit for Income Tax Paid to other state (Subtract line 13 from line 12.) Enter on line 1, Part L ▶ 14.

MARYLAND  
FORM  
502CR

SUMMARY  
INCOME TAX CREDITS  
FOR INDIVIDUALS  
Attach to your tax return.



2017

Your Social Security Number

Spouse's Social Security Number

KEVIN

Your First Name

S

Initial

FOWLER

Your Last Name

Spouse's First Name

Initial

Spouse's Last Name

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3. Revised taxable net income (Subtract line 2 from line 1.) If less than zero, enter zero ..... 3.
4. Enter the Maryland tax from line 21, Form 502 (or line 11, Form 504). This is the Maryland tax based on your total income for the year ..... 4.
5. Tax on amount on line 3. Compute the Maryland tax that would be due on the revised taxable net income by using the Maryland Tax Table or Computation Worksheet contained in the instructions for Forms 502 or 504. Do not include the local income tax ..... 5.
6. Tentative State tax credit (Subtract line 5 from line 4.) If less than zero, enter zero ..... 6.
7. Enter the Local tax from line 28, Form 502 (or line 18, Form 504). This is the Local tax based on your total income for the year ..... 7.
8. Local tax on amount on line 3. Compute the Local tax that would be due on the revised taxable net income by multiplying line 3 by your Local tax rate .0283 ..... 8.
9. Tentative Local tax credit (Subtract line 8 from line 7.) If less than zero, enter zero ..... 9.
10. Tentative Total tax credit (Add line 6 and line 9.) ..... 10.
11. Total state and local tax shown on tax return(s) filed with the state of (Enter 2-letter state code, code must be entered for credit to be allowed) CA Enter the amount of your 2017 income tax liability (after deducting any credits for personal exemptions) to the other state and locality in the other state (where applicable). Do not enter state or locality tax withheld from your W-2 forms. It is important that a copy of the tax return that was filed with the other state and/or locality be attached to your Maryland return ..... 11.
12. Credit for income tax paid to other state and/or locality. Your credit for taxes paid to another state and/or locality is the smaller of the tax actually paid (line 11) or the reduction in Maryland tax resulting from the exclusion of income in the other state and/or locality (line 10). Write the lesser of line 11 or line 10 ..... 12.

**State and Local Credits Allowed**

13. State Credit for Income Tax Paid to other state (Lesser of line 6 or line 12). Enter on line 1, Part K ..... 13.
14. Local Credit for Income Tax Paid to other state (Subtract line 13 from line 12.) Enter on line 1, Part L ..... 14.